

# Historic Preservation Tax Credit Application—State of Utah

(11/01)

Owners of historic residential buildings can recover 20% of their restoration costs through this state income tax credit program. The basic requirements to qualify for the tax credit are as follows:

- The building use after rehabilitation must be residential.
- The building must be listed on the National Register of Historic Places at the time of application or within three years of the approval of the completed rehabilitation project.
- A minimum of \$10,000 must be expended over, at most, a three-year period.
- All work must meet appropriate rehabilitation standards; one “wrong” modification voids the entire tax credit.
- This application form must be completed before the rehab project is finished—preferably before work is started in order to avoid problems with ineligible work.

## Part 1. Evaluation of Historical Significance

The building known as the (historic name, if known) \_\_\_\_\_

located at (address, city) \_\_\_\_\_

(check one [contact the State Historic Preservation Office for historical status/significance: 801 533-3533])

\_\_\_ is individually listed on the National Register of Historic Places.

\_\_\_ is listed on the National Register as part of the \_\_\_\_\_ historic district.

\_\_\_ appears to meet National Register eligibility requirements, but is not yet officially listed.

(National Register nomination form must be prepared before tax credits can be authorized or claimed.)

## Part 2. Project Information

Estimated cost of rehabilitation \$ \_\_\_\_\_ Number of housing units before / after rehab \_\_\_\_\_ / \_\_\_\_\_

Estimated project start date \_\_\_\_\_ Estimated completion date \_\_\_\_\_

### Checklist of required items:

\_\_\_ Attached worksheets that describe the proposed rehab work and the current condition of those building parts.

\_\_\_ Accompanying “before-rehab” photos for each building part or work area, plus a few overview images of the building.

\_\_\_ (Recommended) A simple floor plan sketch of the building, or, for more complex projects, architectural drawings.

### Applicant Information:

Name \_\_\_\_\_ Social Security or taxpayer ID no. \_\_\_\_\_

Mailing address \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_ E-mail \_\_\_\_\_

Phone numbers (daytime, mobile, etc.) \_\_\_\_\_

I hereby attest that, to the best of my knowledge, the information I have provided is correct.

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

### Utah State Historic Preservation Office use only

Date application received \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Date additional information requested \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Date additional info received \_\_\_\_ / \_\_\_\_ / \_\_\_\_

The Utah State Historic Preservation Office has reviewed the application for the above-named property and hereby:

\_\_\_ approves the application as described above.

\_\_\_ approves the application with the following conditions: \_\_\_\_\_

\_\_\_ denies the application for the following reasons: \_\_\_\_\_

Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Authorized signature \_\_\_\_\_ See attachments \_\_\_\_

**Part 2 Worksheet – Work Description** Property name or address \_\_\_\_\_

**No. 1 Work Item:** (room or building feature [roof, electrical, etc.]) \_\_\_\_\_  
This involves: \_\_\_\_ an original part of the building \_\_\_\_ a later addition, probably from about \_\_\_\_\_ (estimated date).  
The enclosed photo(s) # \_\_\_\_\_ show the pre-rehab condition (number back of photos for clarity).  
Describe what you plan to do and why, clarifying both what is already there and what you plan to do to it / replace it with.

**No. 2 Work Item:** (room or building feature [roof, electrical, etc.]) \_\_\_\_\_  
This involves: \_\_\_\_ an original part of the building \_\_\_\_ a later addition, probably from about \_\_\_\_\_ (estimated date).  
The enclosed photo(s) # \_\_\_\_\_ show the pre-rehab condition (number back of photos for clarity).  
Describe what you plan to do and why, clarifying both what is already there and what you plan to do to it / replace it with.

**No. 3 Work Item:** (room or building feature [roof, electrical, etc.]) \_\_\_\_\_  
This involves: \_\_\_\_ an original part of the building \_\_\_\_ a later addition, probably from about \_\_\_\_\_ (estimated date).  
The enclosed photo(s) # \_\_\_\_\_ show the pre-rehab condition (number back of photos for clarity).  
Describe what you plan to do and why, clarifying both what is already there and what you plan to do to it / replace it with.

**Part 2 Worksheet – Work Description** Property name or address \_\_\_\_\_

(Copy this form as needed for additional work items)

No. \_\_\_\_ **Work Item:** (room or building feature [roof, electrical, etc.]) \_\_\_\_\_  
This involves: \_\_\_\_ an original part of the building \_\_\_\_ a later addition, probably from about \_\_\_\_\_ (estimated date).  
The enclosed photo(s) # \_\_\_\_\_ show the pre-rehab condition (number back of photos for clarity).  
Describe what you plan to do and why, clarifying both what is already there and what you plan to do to it / replace it with.

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This involves: \_\_\_\_ an original part of the building \_\_\_\_ a later addition, probably from about \_\_\_\_\_ (estimated date).  
The enclosed photo(s) # \_\_\_\_\_ show the pre-rehab condition (number back of photos for clarity).  
Describe what you plan to do and why, clarifying both what is already there and what you plan to do to it / replace it with.

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This involves: \_\_\_\_ an original part of the building \_\_\_\_ a later addition, probably from about \_\_\_\_\_ (estimated date).  
The enclosed photo(s) # \_\_\_\_\_ show the pre-rehab condition (number back of photos for clarity).  
Describe what you plan to do and why, clarifying both what is already there and what you plan to do to it / replace it with.

### Part 3. Request for Approval of Completed Work

Complete this section when you have finished your rehab project, as described on the Part 2 worksheet(s) of your application. Submit this form and accompanying "after" photos to the SHPO at the address below. After reviewing and approving this Part 3 certification, the SHPO will send you a form (TC-40H) that you will submit with your state income tax return to claim your tax credit.

Project name or address: \_\_\_\_\_

City \_\_\_\_\_

Project starting date \_\_\_\_\_ Project completion date \_\_\_\_\_

Estimated total cost of this rehabilitation project \$\_\_\_\_\_ (verification of costs not required with this application)

Checklist:

- \_\_\_ The attached "after" photographs (**required**) show my completed project.
- \_\_\_ Last-minute changes to the work plan, whether the addition of new work items or the deletion of previously approved items, are described on the attached sheet (use a new Part 2 worksheet or a blank sheet).
- \_\_\_ I understand that, according to State Tax Commission rules, any work done on the building over the next three years shall also meet the appropriate rehabilitation standards or the tax credit is subject to revocation.

#### Applicant Verification

I hereby attest that the information I have provided in this application is, to the best of my knowledge, correct, and that in my opinion the completed rehabilitation is consistent with the work described in Part 2 of the application previously submitted and approved by the Utah State Historic Preservation Office.

Signature \_\_\_\_\_ Date \_\_\_\_\_

#### Utah State Historic Preservation Office use only

Date Part 3 received \_\_\_\_/\_\_\_\_/\_\_\_\_ Date additional information requested \_\_\_\_/\_\_\_\_/\_\_\_\_ Date additional info. received \_\_\_\_/\_\_\_\_/\_\_\_\_

The Utah State Historic Preservation Office has reviewed the Part 3 for the above-named property and hereby determines that:

- \_\_\_ the completed work meets the Secretary of the Interior's *Standards for Rehabilitation*.
- \_\_\_ the completed work meets the *Standards* with the following conditions: \_\_\_\_\_  
\_\_\_\_\_
- \_\_\_ the completed work does not meet the Standards for Rehabilitation (see attached explanation).

Date \_\_\_\_/\_\_\_\_/\_\_\_\_ Authorized signature \_\_\_\_\_

**Note:** The decision by the Utah State Historic Preservation Office with respect to certification is made on the basis of the descriptions in this application. In the event of discrepancy between the application and supplementary material submitted with it (e.g., architectural drawings and specifications), the application shall take precedence.

## Worksheet Guidelines

Following are examples of common work items that are usually either approved or denied. SHPO staff should be consulted to determine the eligibility of each work item you propose to undertake (see contact information below). The best written guidance for general information about what is appropriate are the *Secretary of the Interior's Standards for Rehabilitation and Guidelines* (see website references below).

### **YES**--Work items that typically meet the rehabilitation standards and are therefore approvable for tax credits:

- o Re-roofing using compatible materials (e.g., sawn wood shingles or certain types of asphalt shingles when wood shingles were used historically [call our office for details on approvable asphalt shingles]).
- o Repointing mortar joints to match original (i.e., matching mortar composition, strength, color, texture and tooling).
- o Repair of remaining historic features or elements (porches, windows, floors, stairways, etc.).
- o Re-creation of historic features based on good evidence (e.g., remnants, "ghost images", old photos, etc.).
- o Installation of new kitchen or bathroom cabinets and fixtures when no significant historic features remain.
- o Replacement of furnace, water heater, plumbing lines and fixtures, electrical systems, etc. when there is limited impact to historic materials or features.
- o Installation of new floor and wall coverings when no significant historic materials, features or finishes are impacted.

### **NO**--Work items that typically **do not** meet the standards and are therefore not approvable:

- o Sandblasting, high-pressure water blasting, or other cleaning methods that damage the brick.
- o Repointing mortar joints with a mortar mix purchased from the hardware store.
- o Covering walls, soffits, eaves, window casings, etc. with aluminum or vinyl siding.
- o Embellishing the building with features that were never part of the building historically (e.g., new wrap-around porches, shutters, "gingerbread," crown molding, etc.), even though they might be "historic looking" and much desired by the owner.
- o Installation of metal, clay or concrete tile, or shake shingle roofs when sawn wood shingles were used historically.
- o Alteration of primary elevations (e.g., enlarged windows, new additions, expanded porches, dormers, etc.).
- o Lowering ceilings or installing suspended ceiling systems that are incompatible with historic ceiling treatments.

### **MAYBE**--Work items that **may** meet the standards if carefully executed:

- o Window replacement with compatible modern windows that closely match the historic window in profile and appearance.
- o Minor reconfiguration of floor plan in less-public or less-significant spaces.
- o Compatible, new additions on secondary elevations.
- o Restuccoing exterior walls if repairs are made appropriately and the stucco texture is historically accurate.

### **Hints for filling out Part 2 worksheets**

The following are typical work item categories for organizing and describing your project on the Part 2 worksheets. Work descriptions organized room-by-room work well for smaller-scale projects involving only a couple of rooms. Work descriptions organized under building parts (floors, walls, etc.) generally work best for large-scale rehab projects.

Roof	Kitchen	Woodwork
Floors	Bathroom	Paint
Ceilings	Bedrooms	Foundation
Interior Walls	Basement	Chimney
Exterior Walls	Living Room	Electrical
Windows	Dining Room	HVAC
Porch	Addition	Plumbing

### **Rehabilitation Guidelines Online**

The Utah State Historic Preservation Office and the National Park Service both have useful rehabilitation tips and advice on their websites: [history.utah.gov](http://history.utah.gov) (click on "historic preservation" and follow the links)  
<http://www2.cr.nps.gov/tps/tax/rhb/> (explore the various links on this site as well)